

M e m o r a n d u m

To : Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner, Second District
Honorable John Chiang, Controller

Date : March 7, 2014

From : David J. Gau, Deputy Director
Property and Special Taxes Department



Subject : **2014 Timber Advisory Committee Membership**
March 25, 2014 Board Meeting
Item P4 - Property and Special Taxes Deputy Director's Report

At the March 2013 Board Meeting, Chairman Horton directed staff to advise the Board of the statute relative to Timber Advisory Committee appointments and consider whether the Board should approve only changes in committee members as needed, rather than the Board's current practice of approving the standing committee each year.

Revenue and Taxation Code section 434.2 requires the Board of Equalization (Board) to appoint Timber Advisory Committee (TAC) members to consult with the Board every six months regarding estimates of "immediate harvest value." Section 431(c) defines the TAC as a "standing committee appointed by the Board composed of one representative of the Board of Equalization, one representative of the State Board of Forestry and Fire Protection, five assessors from the rate adjustment counties defined in Section 38105, one member representing small-scale timber owners, and one member representing large-scale timber owners."

While the law requires the Board to appoint the TAC members, there is no statutory provision for the tenure of the appointments. The Board approved one-year term limits on February 9, 1995. Prior to that date, the TAC members served at the pleasure of the Board. I propose the following appointments to the Timber Advisory Committee for 2014:

David J. Gau	-	Representing Board of Equalization
George Gentry	-	Representing State Board of Forestry and Fire Protection
Mari Wilson	-	Assessor, Humboldt County
Susan M. Ranochak	-	Assessor, Mendocino County
Charles W. Leonhardt	-	Assessor, Plumas County
Leslie Morgan	-	Assessor, Shasta County
Mike Mallory	-	Assessor, Siskiyou County
Lennart Lindstrand, Jr.	-	Representing Small-Scale Timber Owners
Marty Olhiser	-	Representing Large-Scale Timber Owners

I recommend, starting in 2015, that the Board approve TAC members for four-year terms rather than the Board making the appointments on an annual basis. Vacancies shall be filled by appointees who will serve out the unexpired terms.

Please place this item on the Board's March 2014 Calendar under the Property and Special Taxes Deputy Director's Report for approval.

DG:lf

cc: Ms. Joann Richmond
Mr. Ken Thompson

Approved: 
Cynthia Bridges, Executive Director

BOARD APPROVED
at the _____ Board Meeting

Joann Richmond, Chief
Board Proceedings Division